

Community Receiving Home, Inc. d/b/a Renaissance

Alexandria, Louisiana

June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12/22/10

**Community Receiving Home, Inc.
d/b/a Renaissance
June 30, 2010**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1946

Independent Auditor's Report

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

We have audited the accompanying statement of financial position of Community Receiving Home, Inc. d/b/a Renaissance (a nonprofit organization) as of June 30, 2010, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Receiving Home, Inc. d/b/a Renaissance as of June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2010, on our consideration of Community Receiving Home, Inc. d/b/a Renaissance's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 15, 2010

MARTIN A. JOURNAL, C.P.A.
ERNEST F. SASSER, C.P.A.
ROBERT W. BYRAN, C.P.A.
RENECCA D. MORRIS, C.P.A.

MICHAEL A. JOURNAL, C.P.A.
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**Community Receiving Home, Inc.
d/b/a Renaissance
Statement of Financial Position
June 30, 2010**

Exhibit A

| Assets | |
|---|----------------------------|
| Cash and cash equivalents | \$ 1,082,643 |
| Certificate of deposit | 22,998 |
| Accounts receivable | 214,447 |
| Accrued interest receivable | 398 |
| Dietary inventory | 4,843 |
| Prepaid expenses | 28,422 |
| Property and equipment - net of depreciation | <u>2,132,955</u> |
| Total Assets | <u>\$ 3,486,706</u> |
| Liabilities and Net Assets | |
| Liabilities | |
| Accounts payable | \$ 43,663 |
| Deposits held for others | 3,150 |
| Payroll taxes and other employee withholdings | 5,062 |
| Accrued salaries | 62,455 |
| Accrued vacation pay | 34,583 |
| Deferred lease income | <u>8,809</u> |
| Total Liabilities | <u>157,722</u> |
| Net Assets | |
| Unrestricted: | |
| Undesignated | 3,189,614 |
| Designated for public information | 15,136 |
| Designated for shelter care | <u>1,233</u> |
| Total Unrestricted Net Assets | <u>3,205,983</u> |
| Temporarily restricted | 113,001 |
| Permanently restricted | <u>10,000</u> |
| Total Net Assets | <u>3,328,984</u> |
| Total Liabilities and Net Assets | <u>\$ 3,486,706</u> |

The accompanying notes are an integral part of the financial statements.

**Community Receiving Home, Inc.
d/b/a Renaissance
Statement of Activities
Year Ended June 30, 2010**

Exhibit B

| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|--|-------------------------|-----------------------------------|-----------------------------------|-------------------------|
| Revenues and Support | | | | |
| Local government | \$ 1,377,125 | \$ - | \$ - | \$ 1,377,125 |
| State government | 931,921 | - | - | 931,921 |
| Grants | - | 170,887 | - | 170,887 |
| Interest | 1,681 | 284 | - | 1,965 |
| Subleases | 19,959 | - | - | 19,959 |
| Contributions | 2,000 | - | - | 2,000 |
| Miscellaneous | 7,416 | - | - | 7,416 |
| Net assets released from restrictions | 70,887 | (70,887) | - | - |
| Total Revenues and Support | 2,410,989 | 100,284 | - | 2,511,273 |
| Expenses | | | | |
| Detention | 547,082 | - | - | 547,082 |
| Girls Residential/Shelter | 413,294 | - | - | 413,294 |
| Boys Residential/Shelter | 365,830 | - | - | 365,830 |
| Management and general | 1,024,581 | - | - | 1,024,581 |
| Total Expenses | 2,350,787 | - | - | 2,350,787 |
| Change in Net Assets | 60,202 | 100,284 | - | 160,486 |
| Net Assets, Beginning of Year | 3,145,781 | 12,717 | 10,000 | 3,168,498 |
| Net Assets, End of Year | <u>\$ 3,205,983</u> | <u>\$ 113,001</u> | <u>\$ 10,000</u> | <u>\$ 3,328,984</u> |

The accompanying notes are an integral part of the financial statements.

**Community Receiving Home, Inc.
d/b/a Renaissance
Statement of Cash Flows
Year Ended June 30, 2010**

Exhibit C

Cash Flows from Operating Activities

| | |
|--|----------------|
| Change in net assets | \$ 160,486 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | |
| Depreciation | 124,895 |
| Changes in operating assets and liabilities: | |
| Accounts receivable | 2,796 |
| Dietary inventory | 10 |
| Prepaid expenses | (4,919) |
| Accounts payable | 5,015 |
| Deposits held for others | 571 |
| Payroll taxes and other employee withholdings | 2,572 |
| Accrued salaries | 4,077 |
| Accrued vacation pay | (3,467) |
| Net Cash Provided by Operating Activities | <u>292,036</u> |

Cash Flows from Investing Activities

| | |
|--|------------------|
| Purchase of property and equipment | (225,420) |
| Maturity of investments | 22,717 |
| Purchase of investments | (22,998) |
| Net Cash Used in Investing Activities | <u>(225,701)</u> |

Cash Flows from Financing Activities

| | |
|---|----------------------------|
| | <u>-</u> |
| Increase in Cash and Cash Equivalents | 66,335 |
| Cash and Cash Equivalents, Beginning of Year | <u>1,016,308</u> |
| Cash and Cash Equivalents, End of Year | <u><u>\$ 1,082,643</u></u> |

Additional Required Disclosures:

1. The Organization considers all highly liquid investments with a maturity of three months or less when acquired to be cash equivalents.
2. There was no interest paid during the year ended June 30, 2010.
3. No income taxes were paid during the year ended June 30, 2010.
4. There were no material noncash investing or financing transactions during the year ended June 30, 2010 that affected recognized assets and liabilities.

The accompanying notes are an integral part of the financial statements.

**Community Receiving Home, Inc.
d/b/a Renaissance
June 30, 2010**

Notes to Financial Statements

1. Nature of Activities and Significant Accounting Policies

Nature of Activities

Community Receiving Home, Inc. d/b/a Renaissance is a nonprofit corporation located in Alexandria, Louisiana, which provides community based multifunction juvenile justice support intervention. Programs include:

- The Detention program provides secure care for juveniles accused of delinquent acts until their trial and placement.
- The Girls and Boys Shelter Care provides a safe haven for abused, neglected, runaway and throwaway children.
- The Girls and Boys Residential Home provides long term treatment and rehabilitation for children who deserve a second chance.

The range of children served includes children who may be delinquent, in need of supervision, neglected, and/or abused.

Primary funding is derived from a parish-wide ad valorem tax administered by the Rapides Parish Police Jury and fees received from the State of Louisiana for various youth services.

Significant Accounting Policies

The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting

The financial statements have been prepared on an accrual basis and in conformity with standards promulgated by the American Institute of Certified Public Accountants, and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

The Organization prepares its financial statements in accordance with Financial Accounting Standards Board. The Organization is required to report information regarding its financial position and activities according to three classes of net assets: *unrestricted net assets*, *temporarily restricted net assets*, and *permanently restricted net assets*.

Subsequent Events

Management has evaluated subsequent events through November 15, 2010, the date which the financial statements were available for issue.

**Community Receiving Home, Inc.
d/b/a Renaissance
June 30, 2010**

Notes to Financial Statements

Cash and Cash Equivalents

Cash and cash equivalents consist of petty cash, checking and savings accounts, and certificates of deposit with a maturity within three months of the date acquired.

Certificate of Deposit

Certificates of deposit with maturity dates greater than three months, are stated at cost, which approximates market value.

Accounts Receivable

Accounts receivable are charged to expense when they become uncollectible. In the opinion of management, all receivables were collectible, and an allowance for doubtful accounts was not considered necessary at June 30, 2010.

Dietary Inventory

Dietary inventory is carried at lower of cost or market by use of the first-in, first-out method of accounting.

Property and Equipment

All significant acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets in excess of \$500 are capitalized. Property and equipment, including improvements thereto, are stated at cost, or if acquired by gift, at the estimated market value on the date of gift or on date of recordation in the books of the Organization. The gifts are recorded as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation is computed using the straight-line method over the estimated useful life of the asset.

Deferred Lease Income

Rental payments are received for farmland subleased under an agreement dated in 2003. The payments are received annually for rent through December of each year, with the amount for July through December reflected in the statement of financial position as deferred lease income.

**Community Receiving Home, Inc.
d/b/a Renaissance
June 30, 2010**

Notes to Financial Statements

Restricted and Unrestricted Revenue

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted support is reported as an increase in temporarily or permanently restricted support, depending on the existence and/or nature of any donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Revenue Recognition

The Rapides Parish Policy Jury receives ad valorem taxes early in the calendar year. These taxes are held by the Police Jury and distributed ratably on a monthly basis. Revenue derived from these taxes is recorded on a monthly basis as the Police Jury approves the monthly disbursement.

Donated Materials and Services

Donated materials are reflected as contributions at their estimated value at the date of receipt and are recorded as expenses for current operations. In addition, the Organization receives at no cost certain agricultural commodities from the State of Louisiana. These commodities are recorded as grant revenue based upon a market valuation placed thereon by the Department of Agriculture, Food Distribution Division.

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs, solicitations, and various committee assignments.

Compensated Absences

Vested or accumulated vacation leave and compensatory time earned is recorded as an expense and liability as the benefits accrue to the employees. In accordance with the Financial Accounting Standards Board, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Income Taxes

Renaissance is a nonprofit organization exempt from income taxes under Section 501 (c)(3) of the Internal Revenue Code and comparable Louisiana law. Accordingly, no provision for income taxes has been made in the accompanying financial statements. Renaissance has been classified as an organization that is not a private foundation under Section 509(a)(2) of the code.

Advertising Costs

Advertising costs are expensed as incurred and amounted to \$2,634 for the year ended June 30, 2010.

Community Receiving Home, Inc.
d/b/a Renaissance
June 30, 2010

Notes to Financial Statements

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents

Cash and cash equivalents consisted of the following:

| | |
|--|---------------------|
| Cash on hand | \$ 600 |
| Noninterest-bearing checking accounts | 1,794 |
| Interest-bearing checking and savings accounts | 1,010,936 |
| Certificate of deposit | 69,313 |
| | <u>\$ 1,082,643</u> |

3. Certificate of Deposit

The certificate of deposit is held in a financial institution located in the Central Louisiana area. This certificate has a stated interest rate of one and twenty-four hundredths percent (1.24%) per annum and will mature within seven months of the statement of financial position date.

4. Accounts Receivable

| | |
|--|-------------------|
| Rapides Parish Police Jury | \$ 110,000 |
| State of Louisiana – Office of Youth Development | 64,222 |
| State of Louisiana – Department of Social Services | 17,917 |
| State of Louisiana – Department of Education – Bureau of Food and Nutrition | 4,188 |
| Other parishes and municipalities | 6,410 |
| Other | 11,710 |
| | <u>\$ 214,447</u> |

5. Property and Equipment

| | <u>Cost</u> | <u>Accumulated Depreciation</u> | <u>Net</u> |
|-----------------------------|--------------|-------------------------------------|------------|
| Buildings and improvements: | | | |
| Office and detention | \$ 1,275,460 | \$ (872,089) | \$ 403,371 |
| Group home | 155,280 | (150,304) | 4,976 |
| Shelter care | 333,081 | (197,215) | 135,866 |
| School | 1,361,291 | (49,419) | 1,311,872 |
| Maintenance building | 22,789 | (221) | 22,568 |
| Furniture and equipment: | | | |
| Office | 75,987 | (61,640) | 14,347 |
| Detention | 209,377 | (132,548) | 76,829 |

**Community Receiving Home, Inc.
d/b/a Renaissance
June 30, 2010**

Notes to Financial Statements

| | Cost | Accumulated Depreciation | Net |
|--------------------------|--------------|-----------------------------|--------------|
| Group home | 91,169 | (62,066) | 29,103 |
| Shelter care | 51,114 | (41,817) | 9,297 |
| Day treatment | 21,251 | (21,251) | - |
| School | 14,934 | (3,072) | 11,862 |
| Other | 229,444 | (164,849) | 64,595 |
| Transportation equipment | 124,408 | (82,000) | 42,408 |
| Construction in progress | 5,861 | - | 5,861 |
| | \$ 3,971,446 | \$ (1,838,491) | \$ 2,132,955 |

The depreciation provision for the year ended June 30, 2010 amounted to \$124,895.

6. Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2010 of \$13,001 are available to be used in the event of an emergency and \$100,000 of these funds are available to be used for the kitchen expansion project.

Net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

| | |
|--|------------------|
| Purpose restriction accomplished: | |
| Child Sexual Abuse Counseling Program (LCLE grant) | \$ 14,872 |
| School Food Program | 50,544 |
| Youth Community Preparedness Grant | 5,471 |
| | <u>\$ 70,887</u> |

7. Permanently Restricted Net Assets

Permanently restricted net assets consist of a \$10,000 donation. The donor stipulated permanent endowment of the \$10,000 and restricted the earnings on the endowment to be used in the event of an emergency. The endowment is held in the form of a certificate of deposit in the amount of \$22,998 at year-end, which includes interest earned to date on the donation. The interest earned on the donation from the date of origination totals \$12,998 and is included in temporarily restricted net assets.

8. Leases and Subleases

Renaissance leases land and certain buildings from the State of Louisiana, Department of Health and Hospitals under a ninety-nine (99) year lease expiring in 2071. Consideration for the lease is the public benefit to be derived from the operations of Renaissance.

Approximately eighty-five percent (85%) of the land area covered under the above lease was subleased on December 18, 1997, at an annual rental of \$25,154. The sublease was amended effective January 1, 2000, with 74.92 acres being removed from the lease dated December 18, 1997 and the annual rental revised to \$9,537. The amended sublease effective January 1, 2000 was

**Community Receiving Home, Inc.
d/b/a Renaissance
June 30, 2010**

Notes to Financial Statements

renewed January 1, 2003 at an annual rental of \$9,537. This lease was renegotiated for a third time through bid effective January 1, 2008 for an annual rental of \$10,133 expiring on December 31, 2012.

In 1988, the Organization entered into an agreement with Randolph A. Mansour and Donald A. Mansour to sublease approximately three-fourths (3/4) of an acre of land for thirty (30) years for purpose of constructing a building thereon to be subleased. Under the terms of the sublease, minimum rentals are \$160 per month for a period of sixty (60) months minus the construction period months; \$168 per month beginning January 1, 1994, and during the next sixty (60) months; \$177 per month during the next sixty (60) months; \$185 per month during the next sixty (60) months; \$195 per month during the next sixty (60) months; and \$204 per month during the next sixty (60) months. Upon termination of the subleases, any land improvements will revert to Renaissance.

On January 11, 2000, the Organization entered into a proposal with the City of Alexandria concerning the leasing of 74.92 acres of land adjacent to the intersection of LA Hwy 28 West and LA Hwy 3504 in Rapides Parish, Louisiana. The terms of the proposal provided in part for the following:

- A) The City of Alexandria agreed to lease from Community Receiving Homes, Inc. the front 16.47 acres bordering LA Hwy 28 West for the sum no less than \$100 annually per acre, or one thousand six hundred forty-seven and no/100 dollars (\$1,647) annually. Term of the lease to be 50 years from date of inception, beginning January 1, 2000.
- B) The City of Alexandria agreed to lease from Community Receiving Homes, Inc. the remaining 58.45 acres for a sum not less than \$100 per acre annually, or five thousand eight hundred forty-five and no/100 (\$5,845) annually. Term of the lease to be 5 years from date of inception beginning January 1, 2000. Due to expiration, it is not practical to reflect annual, future minimum rental income of \$5,845 under this arrangement.

Total income from subleases totaled \$19,959 for the current fiscal year.

Total minimum rentals to be received in the future under noncancelable subleases as of June 30, 2010, totals \$111,642.

Rent expense for the year ended June 30, 2010 was \$9,152.

9. Retirement Plan

Effective January 1, 2000, Renaissance adopted a deferred profit sharing plan covering all employees eligible to participate in the plan. Contributions to the plan are made for the benefit of the employee by the Organization in an amount equal to three percent (3%) of an individual's regular annual salary. Participants shall be permitted to make elective deferrals in any amount from one percent (1%) to ten percent (10%) of their compensation. The Organization will also match up to three percent (3%) of elective deferrals. Contributions to the plan for the year ended June 30, 2010, totaled \$52,483.

**Community Receiving Home, Inc.
d/b/a Renaissance
June 30, 2010**

Notes to Financial Statements

10. Concentrations of Revenues and Significant Funding Sources

Renaissance received \$1,320,000 from the parish-wide ad valorem tax during the year ended June 30, 2010. This tax, which was renewed in 2004 for an additional ten years, represented approximately fifty-two percent (52%) of the total revenues and support for the current year.

Additionally, Renaissance has a contract with the State of Louisiana Office of Juvenile Justice (OJJ) to provide juvenile group home residential treatment. This contract expires on December 31, 2011. Renaissance also has a contract with the State of Louisiana Office of Community Service (OCS) to provide Shelter care. This contract expires on December 31, 2010. Total amounts received from the State under these contracts totaled \$931,921 or thirty percent (37%) of the total revenues for the current year.

11. Significant Concentrations of Credit Risk

Renaissance maintains checking accounts, one savings account, and certificates of deposit in various financial institutions, which are insured by the Federal Deposit Insurance Corporation up to \$250,000 in each institution. Uninsured amounts held at these financial institutions totaled \$211,368 at June 30, 2010.

12. Subsequent Events

Renaissance will be participating in an Acoustical Treatment Program because of its proximity to the Alexandria International Airport and the England Airpark.

Renaissance will receive approximately \$1,476,500 worth of acoustical type improvements to the facility. This program will be funded as part of a grant received by the England Authority.

**Other Report Required by
*Government Auditing Standards***

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1946

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

We have audited the financial statements of Community Receiving Home, Inc. d/b/a Renaissance (a nonprofit organization) as of and for the year ended June 30, 2010, and have issued our report thereon dated November 15, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Community Receiving Home, Inc. d/b/a Renaissance's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Renaissance's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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PAYNE, MOORE & HERRINGTON, LLP

Board of Directors
Community Receiving Home, Inc.
d/b/a Renaissance

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Renaissance's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, state awarding agencies, and the Legislative Auditor's office of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is in fact a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants

November 15, 2010

**Community Receiving Home, Inc.
d/b/a Renaissance
Schedule of Findings and Responses
Year Ended June 30, 2010**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

Material weakness (es) identified?

_____ yes x no

Control deficiency (ies) identified
that are not considered to be
material weaknesses?

_____ yes x none reported

Noncompliance material to financial
statements noted?

_____ yes x no

Management's Corrective Action Plan

Not applicable

Management's Summary Schedule of Prior Audit Findings

Not applicable

Memorandum of Other Comments and Recommendations

None issued

Federal Awards

Not applicable